

**An Ohio Senator, “But for those parents who want their tax dollars to follow their children, let’s give them the freedom to do so.” Is a new theory of taxation emerging?**

General taxation is a compulsory levy on an individual or a taxable entity for government expenditures. Major forms of taxation are collected for the welfare of taxpayers as a whole. The individual taxpayer liability is independent of any benefit received.

School privatizers smugly pontificate that school funds (taxes) should go to the child, not the system. As the Senator says, “But for those parents who want their tax dollars to follow their children, let’s give them the freedom to do so.” That plan has major flaws. First, taxes are collected for the public good, not earmarked for individual benefits. Individual taxpayers that have no children pay taxes for public schools. Should they receive a rebate from some of the tax money they paid? If a parent’s tax bill is less than the voucher amount, should that parent receive an additional tax bill?

How would the concept of vouchers work in other public services? Should a recreation voucher follow an individual’s choice of a private county club because that individual chose not to frequent a public park? Should pool vouchers go to an individual that chooses a backyard pool instead of the public pool? Should an individual be entitled to a private security officer voucher because that individual would feel safer than with public safety services?

The idea of tax money being rebated to the individual taxpayer is fraught with peril.